IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929

WP(C).No. 10340 of 2007(E)

PETITIONER:

DAPHNY FERNANDEZ,ST.ANTONY PLASTIC INDUSTRIES,THAMARAKULAM,KOLLAM.

BY ADV. SRI.B.MOHANLAL

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER(APPELAS), COMMERCIAL TAXES,KOLLAM.

2. THE COMMERCIAL TAX OFFICER,COMMERCIAL TAXES DEPARTMENT,IST CIRCLE,KOLLAM.

3. ABDUL VAHAB, KAZAHUTHUKUZHY PLASTIC INDUSTRIS,KGST NO.23136351/23/9/93,POKKATTUPPADY ROAD,EDATHALA P.O,ALUVA.

BY SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 10340 OF 2007-E

JUDGMENT

The petitioner challenges Ext.P5 interim order passed by the 1st respondent in a stay application filed by her along with Ext.P3 appeal. She challenged Ext.P1 assessment order in the said appeal. The petitioner submits, some of the additions made while computing the total turnover were based on the transport of goods made by the 3rd respondent, misusing her registration number. Other contentions are also raised.

2. I heard the learned Government Pleader for respondents 1 and 2 also. Since the petitioner failed to maintain proper accounts, it appears, the additions were made. The contention of the petitioner that the 3rd respondent has misused her registration number, is a matter which should be considered by the appellate authority. But, having regard to the facts of the case, it is ordered that if the petitioner pays Rs.One lakh on or before 31.3.2007, the recovery pursuant to Ext.P1 assessment order will be kept in abeyance, till the disposal of Ext.P3 appeal. She shall co-operate with the 1st respondent for the disposal of the appeal, without seeking unnecessary adjournments. The appellate authority shall endeavour to pass final orders

in the appeal as expeditiously as possible.

The Writ Petition is disposed of as above.

26th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/